

BOARD OF EQUALIZATION
2009 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2008

Subject: Update regulation to delete the requirement that county assessors must audit taxpayers that own locally assessable trade fixtures and business tangible property with a full value of at least \$400,000, and clarify the new audit procedures.		CCR Title & Sections Affected: Title 18, Section 191		Statutes Being Implemented: Revenue and Taxation Code Section 469 Assembly Bill 550 (Assembly Member Ma)	
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice: 7/21/09	Hearing: 9/8/09	Adoption: 9/8/09	To OAL: 9/29/09

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Subject: Regulation 1620, <i>Interstate and Foreign Commerce</i> To show that the 12-month test for demonstrating that a vehicle, vessel, or aircraft purchased out of state was not purchased for use in California was reinstated, effective October 1, 2008.		CCR Title & Sections Affected: Title 18, Section 1620		Statute(s) Being Implemented: Revenue and Taxation Code Section 6248	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: 12/17/08	To OAL for review: January 2009

BOARD OF EQUALIZATION
2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Regulation 1502, <i>Computers, Programs, and Data Processing</i> . Proposed revisions add a definition of the phrase, "complete plan for the solution of a problem."		CCR Title & Sections Affected: Title 18, Section 1502		Statute(s) Being Implemented: Revenue and Taxation Code Section 6010.9	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published: January 2009	Public Hearing: March 2009	Adoption by your agency: March 2009	To OAL for review: May 2009
Report on the status of all uncompleted rulemaking described on previous calendars:					

BOARD OF EQUALIZATION
2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Regulation 1506, <i>Miscellaneous Service Enterprises</i> . Proposed revisions clarify the application of tax to charges by clothes cleaners and dyers.		CCR Title & Sections Affected: Title 18, Section 1506		Statute(s) Being Implemented: Revenue and Taxation Code Section 6018.6	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published: December 2008	Public Hearing: December 2008	Adoption by your agency: December 2008	To OAL for review: January 2009
Report on the status of all uncompleted rulemaking described on previous calendars:					

BOARD OF EQUALIZATION
2009 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Regulation 1524, <i>Manufacturers of Personal Property</i> . Proposed revisions clarify how tax applies to alterations of new or used items.		CCR Title & Sections Affected: Title 18, Section 1524		Statute(s) Being Implemented: Revenue and Taxation Code Section 6018.6	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published: December 2008	Public Hearing: December 2008	Adoption by your agency: December 2008	To OAL for review: January 2009
Report on the status of all uncompleted rulemaking described on previous calendars:					

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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Regulation 1591, <i>Medicines and Medical Devices</i> . Proposed revisions clarify that external components of ear implants are regarded as medicines when they are integral to the functioning of ear implants.		CCR Title & Sections Affected: Title 18, Section 1591		Statute(s) Being Implemented: Revenue and Taxation Code Section 6369	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published: December 2008	Public Hearing: February 2009	Adoption by your agency: February 2009	To OAL for review: March 2009
Report on the status of all uncompleted rulemaking described on previous calendars:					

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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2008

Subject: Regulation 1668, <i>Sales for Resale</i> . Proposed revisions clarify the essential elements of a qualified resale certificate.		CCR Title & Sections Affected: Title 18, Section 1668		Statute(s) Being Implemented: Revenue and Taxation Code Section 6091	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published: March 2009	Public Hearing: May 2009	Adoption by your agency: May 2009	To OAL for review: June 2009
Report on the status of all uncompleted rulemaking described on previous calendars:					

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Subject: Regulation 1698.5, <i>Audit Procedures</i> . Proposed new regulation promulgates general audit procedures.		CCR Title & Sections Affected: Title 18, Section 1698.5		Statute(s) Being Implemented: Revenue and Taxation Code Section 7054	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published: July 2009	Public Hearing: August 2009	Adoption by your agncy: August 2009	To OAL for review: September 2009
Report on the status of all uncompleted rulemaking described on previous calendars:					

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Subject: Regulation 1705, <i>Relief from Liability</i> . Proposed revisions clarify when franchisees may receive relief from liability based on incorrect written advice provided to a franchisor.		CCR Title & Sections Affected: Title 18, Section 1705		Statute(s) Being Implemented: Revenue and Taxation Code Section 6296	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published:	Public Hearing: December 2008	Adoption by your agency: December 2008	To OAL for review: January 2009
Report on the status of all uncompleted rulemaking described on previous calendars:					